



THE ASIAN-AFRICAN LEGAL CONSULTATIVE ORGANIZATION STATUTORY RULES, 2024*

1. Short Title-These Rules shall be called the Asian-African Legal Consultative Organization Statutory Rules, 2024.

2. Interpretation-In these Rules unless the context otherwise requires:

(a) "Organization" means the Asian-African Legal Consultative Organization;

(b) "Original Member State" means a State referred to in Article 2 (1) of the Statutes;

(c) "Member State" means a State referred to in Article 2 of the Statutes and such other States admitted to participate in the Organization;

(d) "Observer" means a State or Organization invited as such to attend the Organization's session or other meetings;

(e) "Member" means a legal expert who is so nominated by the Government of a Member State under the provisions of Article 5 of the Statutes;

* Vide resolution AALCO/RES/62/ORG 4 (13 September 2024), the Asian-African Legal Consultative Organization adopted the Statutory Rules of AALCO, 2024 with immediate effect at the Sixty-Second Annual Session of AALCO held from 9-13 September, 2024 in Bangkok, the Kingdom of Thailand replacing the Statutory Rules, 1989.

(f) **“Liaison Officer”** means a person appointed by the Government of a Member State under the provisions of the Rules;

(g) **“President”** and **“Vice-President”** mean the persons who have been elected as such under the provisions of the Rules;

(h) **“Secretary-General”** means the person so appointed by the Organization and includes any person temporarily performing the functions of the Secretary-General in accordance with the Rules;

(i) **“Secretariat”** means collectively the staff appointed for the purpose of the Organization in accordance with the Rules.

3. Election and Functions of the President

(1) The Organization shall at each Annual Session elect a Member from a Member State in its representative capacity as the President of the Organization, and the person so elected shall hold the office until the election of the next President.

(2) The President shall perform such functions as are specified in these Rules.

(3) The Organization shall also elect a Member from a Member State in its representative capacity to be the Vice-President of the Organization. In the election of the President and the Vice-President regional representation will be taken into consideration to the extent possible.

4. Admission of a Member State

The Organization may by a decision supported by two-thirds majority of the Member States admit the Membership of an Asian or African State, if such a State by a written communication addressed to the Secretary-General of the Organization intimates its desire to become a Member State of the Organization and its acceptance of the Statutes and the Rules framed thereunder. Such decision may be taken either by means

of a resolution adopted in any of its Sessions or by circulation if the period between the date of such application for admission and the next Session exceeds two months. In the latter case, the responses of the Member States should be given within six weeks. If no response is received from any Member State within the stipulated period, it shall be assumed that the concerned Member State has no objection to the admission of the applicant State. The result will be communicated by the Secretary-General both to the Member States and to the applicant State.

5. Nomination of “Members”

Each of the Member States shall nominate a “Member”. Alternate Members, Advisers and experts may also be nominated.

6. Withdrawal of Membership

(1) The Government of any Member State desirous of withdrawing its membership from the Organization may do so by sending a written communication to the Secretary-General six months before the effective date of withdrawal.

(2) All contributions due including the one for that financial year shall be paid by the withdrawing Member State.

7. Functions of the Organization

(1) The functions of the Organization shall be those as are referred to in Article 1 of the Statutes and such other matters as are included in accordance with the Rules in its programme of work to achieve the purposes and objectives of the Organization, including organisation of training programmes and rendering of advisory services to the Member States upon request.

(2) The Organization shall carry out its functions through its Sessions, Inter-Sessional Meetings, Meetings of the Liaison Officers and Consultations, and the Secretariat as also in collaboration with

Governments and International Organizations in relation to specific projects.

(3) The Secretary-General shall prepare the work programme of the Organization for each year taking into consideration the references made by Member States under Article 1(a) of the Statutes, the decisions of the Organization taken at its previous Sessions, as well as suggestions received from the Member States from time to time. The Secretary-General's proposals concerning the work programme for each year, after consideration by the Liaison Officers, shall be submitted by the Secretary-General to the Member States for their information and comments.

(4) Any decision that may require to be taken on the work programme shall be taken by the Organization at its Sessions.

(5) Any matter referred to the Organization by a Member State under Article 1(a) of the Statutes shall be accompanied by a memorandum setting forth an outline of the problem or issue referred for the consideration of the Organization. The memorandum together with a preliminary note prepared by the Organization's Secretariat shall be placed before the Organization at its Session immediately following upon the receipt of the reference by the Secretary-General. The Organization may at its discretion take up the matter for its consideration at the Session or may give suitable directions for preparation of studies and background material including issue of questionnaires with a view to the matter being considered at a subsequent Session of the Organization or at an Inter-sessional meeting.

(6) The Organization may at any of its Sessions finally dispose of a subject placed on the agenda or may reserve it for further consideration, or may postpone its consideration.

(7) The Organization may in respect of a subject reserved for further consideration adopt an interim report setting forth its provisional views or interim recommendations on the subject, and may appoint a Member as Rapporteur on the subject. The Rapporteur so appointed shall at the subsequent meeting of the Organization place before it his or her provisional or final report on the subject. The Rapporteur may seek the

views of the other Members of the Organization and consult them in the preparation of his or her report.

8. Sessions of the Organization and Inter-sessional Meetings

The Organization shall normally meet once annually for its regular Sessions. Special Sessions, Inter-sessional Meetings of the Organization, and meetings of Sub-Committees or Expert Groups and special meetings or informal consultations may also be held in accordance with the provisions of these Rules as may be deemed necessary.

9. Annual Sessions

(1) The regular Annual Sessions of the Organization shall, in accordance with Article 4 of the Statutes, be held at such time and place as may be determined by the Organization. If a decision has not been taken by the Organization in this regard, the Secretary-General may take such decision in consultation with the Liaison Officers.

(2) If, as a result of unforeseen circumstances the convening of a Session becomes difficult in one of the Member States, the Secretariat shall arrange for the Session to be held in the country where the Headquarters of the Organization is located. This provision shall, however, not be invoked for two successive Sessions.

(3) The dates and the place for each Annual Session shall normally be communicated to the Member States not less than ninety days prior to the commencement of the Session.

(4) The Organization may also at its discretion invite a recognized expert to attend any of its meetings and assist in its deliberations. The expert so invited shall act in his or her individual capacity.

10. Preparation of the Agenda for Annual Sessions

(1) The Secretary-General shall prepare the provisional agenda for each Annual Session on the basis of the work programme of the Organization and the discussions which take place at the meeting of Liaison Officers and submit the same to the Member States at least sixty days in advance of the commencement date of the Session. The provisional agenda shall be accompanied by an explanatory memorandum.

(2) A Member State desirous of including any additional item on the provisional agenda shall make a request to that effect in the form of a letter addressed to the Secretary-General accompanied by an explanatory note as soon as possible but not later than thirty days prior to the commencement of the Session. The Secretary-General upon receipt of such request shall include the item or items suggested as additional items in the provisional agenda and send intimation in respect thereof to all Member States.

(3) The provisional agenda shall be placed before a meeting of the Heads of Delegations attending the Session for consideration. The Heads of Delegations may at their discretion delete any item included in the provisional agenda. A new item may be included on the proposal of one or more delegations, if the meeting is of the opinion that the matter is one of urgency and there are sufficient reasons on account of which the item could not be included in the provisional agenda. All decisions in this regard shall be taken by the Heads of Delegations by consensus. In the event that consensus cannot be reached after all efforts have been exhausted, a decision may be taken by two-thirds majority of those present and voting in secret ballot.

(4) The provisional agenda upon its approval by the Heads of Delegations shall be adopted as the agenda of the Session.

11. Delegations and Credentials

(1) At the Annual Session of the Organization, the Delegation of each Member State shall be composed of the “Member” or a senior official who shall be the Head of the Delegation and such number of Alternate Members and Advisers as the Member States may determine. The attendance of observer delegations at the Session shall be regulated by the provisions of Rule 17.

(2) The official communication addressed to the Secretary-General shall serve the purpose of credentials for the members of delegations including observer delegations. The communication shall be authenticated by a competent authority in the Ministry of Foreign Affairs or by any of the Diplomatic Missions of the Member States.

12. Rules of Procedure for Annual Sessions

(1) At the Annual Session, the Organization may meet in the plenary as also in Sub-Committees or Working Groups. Informal consultations may also be held during a Session if considered necessary.

(2) The programme of meetings during a Session shall be prepared by the Secretary-General and be duly approved by the Heads of Delegations attending the Session.

(3) The Heads of Delegations or their representatives shall meet as often as necessary and they shall constitute the Standing Sub-Committee for consideration of all organizational and administrative matters.

(4) In case both the President and Vice-President are not available then the plenary meetings shall be presided over by the Alternate Head of the Delegation of the Member State presiding over the Annual Session

(5) The plenary meetings shall be open to all delegations including observer delegations. However, the President, in his or her discretion, may decide to declare any particular meeting or meetings as closed in which event the observer delegations may be requested to withdraw from that particular meeting or meetings.

(6) The quorum for commencement of any plenary meetings shall be one-third of the total number of Member States in the Organization.

(7) A Member State may address the plenary on the subject-matter under discussion. The observer delegations may also do so upon the invitation by the President. A list of speakers for each plenary meeting shall be prepared by the Secretariat in the order in which the requests for making statements have been received and placed before the President. The President shall call upon the speakers, as far as possible, in the same order as they appear in the list. The President shall have the right to call to order any speaker if his or her remarks, in the opinion of the President, are not relevant to the subject-matter under discussion.

(8) At each Annual Session of the Organization, the Secretary-General shall place before it a report containing the work done by the International Law Commission of the United Nations at its sessions immediately preceding the Session of the Organization, together with any memorandum that may be received by the Secretary-General on this subject from the Governments of the Member States.

(9) The Secretary-General shall, at each Annual Session of the Organization, submit reports on the work done in the year immediately preceding the Session of the Organization by other institutions and International Organizations with whom consultative arrangements have been concluded.

(10) The Organization shall consider the report submitted to it and make such recommendations to the Member States as may be thought fit.

(11) During the discussions in a plenary meeting, any delegation of a Member State may raise a point of order which shall be ruled upon by the President as expeditiously as possible. The decision of the President shall be final, unless the same is overruled by the decision of the Organization supported by a simple majority of the delegations of Member States present and voting.

(12) The decisions of the Organization on matters of a substantive character on the subjects placed on the agenda shall be

adopted in the plenary meetings in the form of recommendations to be incorporated in a report, interim or final, for submission to the Member States. All decisions on procedural matters shall be effective when adopted at a plenary meeting.

(13) The decisions of the Organization on matters of a substantive character shall be taken by consensus. The decisions on procedural matters, however, shall be taken by a simple majority. All dissenting views and opinions shall, however, be recorded in the official records of the Organization. The delegations who wish to give an explanation on their vote may do so with the permission of the President of the Meeting.

(14) The votes shall be recorded by simple show of hands unless a request has been made by any delegation for secret ballot, in which event voting shall take place through that method to be conducted by a panel of three persons designated by the President.

(15) English is the official and working language of the Organization. Arabic shall be the working language of the Organization. All the expenditure to be incurred in connection with the use of languages other than English as working languages under this Sub-Rule or under Sub-Rule (3) of Rule 13 or Sub-Rule (4) of Rule 15 shall be borne by the Member States whose official languages are identical with such working languages, in such portions as may be agreed upon among the aforementioned States.

(16) A verbatim record of the deliberations and discussions in the plenary shall be maintained and be furnished to the Member States within a period of four months from the date of conclusion of each Annual Session by the Secretariat. A summary record of the discussions and the decisions taken in the plenary shall be prepared by the Secretariat and furnished as soon as possible to the Member States, as also to other States and International Organizations participating in the Session as Observers.

13. Sub-Committees, Working Groups, etc.

(1) The Organization may by a decision taken at a plenary meeting constitute Sub-Committees or Working Groups and refer to them any specific subject or issue for detailed consideration. The Organization may also decide upon any matter being taken up at any informal meeting.

(2) The Sub-Committee or Working Group shall elect its own Chairperson, Vice-Chairperson, and Rapporteur.

(3) The discussions in the Sub-Committees or Working Groups shall normally be conducted in English. The plenary may, however, authorize the use of any other additional working language.

(4) The proceedings in the Sub-Committees and Working Groups shall be informal in character. The gist of the deliberations or conclusions reached in a Sub-Committee or Working Group shall be presented in the form of a report to the plenary for its consideration. No other record of the proceedings of Sub-Committees or Working Groups meetings need be maintained.

14. Special Sessions

(1) A Member State desirous of proposing the convening of a Special Session shall make a request to that effect to the Secretary-General, indicating the subject or issue proposed to be considered by the Special Session and stating the reasons in support of its proposal for convening of a Special Session. The Secretary-General, upon receipt of such communication, shall convene a meeting of the Liaison Officers on this matter and consult with the President, and transmit the request to all the Member States specifying a time-limit within which the response of the Member States on the proposal shall be communicated to the Secretary-General. If such a request is endorsed by two-thirds of the total number of Member States in the Organization, a Special Session of the Organization may be held at such time and place as may be determined by the Secretary-General in

consultation with the President after convening a meeting of the Liaison Officers for the purpose.

(2) The procedure to be adopted for the Special Session shall, as far as possible, follow the procedure of the Annual Sessions as set out in Rules 11, 12 and 13 of these Rules.

15. Inter-sessional Meetings

(1) In accordance with the programme of work approved by the Organization after due consultation with the Liaison Officers, the Secretary-General may convene Inter-sessional meetings of the Organization, meetings of the Sub-Committees or expert groups and may also arrange for informal consultations during the Inter-sessional period to consider any subject or issue pending consideration of the Organization or such other matters including those before the United Nations, its organs and agencies and other International Organizations on which consultations among the Member States may be deemed necessary.

(2) All Member States shall normally be invited to the Inter-sessional meetings, except in the case of meetings of Sub-Committees or Working Groups with a specified membership or in cases of meetings where a limited participation is determined by the Secretary-General in consultation with the Liaison Officers. The Organization may invite experts to assist in such meetings.

(3) The Inter-sessional meetings shall be held at the Organization's Secretariat or such other place as may be determined by the Secretary-General in consultation with the Liaison Officers.

(4) The working language for Inter-sessional meetings and consultations shall be English, however, documents shall be prepared and distributed in the working languages of the Organization. The Secretary-General may also arrange for the use of any other working language as may be deemed appropriate for each particular meeting, taking into account the availability of funds. The reports of the meetings of Sub-

Committees or Working Groups shall be submitted to the Governments of all Member States and placed before the Organization at its next Annual Session, together with the observations and comments received from the Governments on such reports.

16. Special meetings and conferences in association with Governments or International Organizations

(1) The Secretary-General may in collaboration with the Government of a Member State sponsor or organize any special meeting or conference for consideration of matters related to a specific project or projects, provided that the proposal for such a meeting has been included in the programme of work submitted by the Secretary-General under the provisions of Sub-Rule 3 of Rule 7 of these Rules.

(2) The Secretary-General shall be authorized to organise or sponsor any seminar, meeting or conference jointly or in association with an organ or agency of the United Nations or any other Inter-governmental organization with whom the Organization may maintain official relations, provided that such seminars, meetings or conferences are held in accordance with the programme of work approved by the Organization or in consultation with the Liaison Officers.

(3) The participation at such meetings or conferences as also the rules of procedure, language or languages to be used and all other matters shall be determined by the Secretary-General in consultation with the Government or International Organization concerned. The reports of such meetings or conferences shall be transmitted to the Governments of all Member States and placed before the next Annual Session of the Organization, together with the comments or observations received from the Governments.

17. Observers

(1) The Organization may at its discretion admit to its Annual Sessions Observers from Non-Member States, Regional, Inter-regional,

International Organizations and specialised agencies, and the national liberation movements recognized by the United Nations.

(2) Invitations or standing invitations to attend the Annual Sessions may be extended by the Secretary-General to the different categories of Observers as referred to in Sub-Rule (1) of this Rule in accordance with the decision of the Organization taken at its previous Session.

(3) The meetings during the Annual Session to which different categories of Observers may be permitted to attend shall be decided at each Session by the Heads of Delegations of the Member States.

(4) Observers may address a meeting if invited by the President of the Organization or the Chairperson of a Sub-Committee or Working Group without the right to vote.

18. The Secretariat

(1) The Organization shall have a permanent Secretariat at New Delhi, in conformity with the provisions of the Statutes.

(2) The Secretariat shall comprise a Secretary-General, Deputy Secretaries-General, Assistant Secretaries-General and such other staff as may be necessary for the effective functioning of the Organization.

The Secretary-General shall be appointed by the Organization in accordance with Rule 19 of these Rules. The Deputy Secretaries-General and Assistant Secretaries-General shall be appointed by The Secretary-General in consultation with the Governments of the Member States deputing the officer.

The Secretariat staff shall be broadly classified as Officers in the International Category, Professional Staff, General Services Category and Subordinate Staff.

(3) The recruitment and conditions of service of the Directors, Professional Staff, General Services Category and Subordinate staff shall

be governed by the Administrative, Financial and Staff regulations as adopted from time to time by the Organization.

(4) The Secretariat shall be responsible for the day to day functioning of the Organization including preparation of technical studies and documentation, provision of advisory services to the Governments of the Member States and organisation of training programmes.

(5) The Organization may authorize the Secretary-General to establish and maintain permanent or temporary offices, units or centres at such place or places as may be determined from time to time in consultation with the Governments of the Member States for the effective functioning of the Secretariat generally or in relation to specific projects and to make appropriate arrangements for the staffing of such officers, units or centres.

19. The Secretary-General

(1) The Organization shall appoint a legal expert or a person who has adequate legal expertise and administrative experience, who is a national of a Member State, to be Secretary-General, for a term of four years. The person so appointed shall be eligible for re-appointment for only one further term of four years.

The appointment of the Secretary-General, which shall be based on rotation between the two regional groups, shall be by consensus of the Member States.

In the event that consensus cannot be reached after all efforts have been exhausted, an indicative secret ballot by majority at the meeting of the Heads of Delegations may be used to offer a consensus candidate who will be appointed by the Organization.

(2) The Organization may, if it considers expedient to do so, keep the post of the Secretary-General in abeyance and appoint a person to perform the functions of that office. A person so appointed shall be designated as Acting Secretary-General.

(3) In the event that the Secretary-General cannot perform his or her duties and functions by reason of his or her temporary absence, the senior-most official next in line in the Secretariat shall discharge the duties and functions of the Secretary-General as the Acting Secretary-General until the incumbent Secretary-General resumes his or her duties and functions. In the event of a vacancy arising in the office of the Secretary-General by reason of death or resignation, the senior-most official next in line in the Secretariat shall discharge the duties and functions of the Secretary-General as the Acting Secretary-General until the new Secretary-General is appointed.

(4) The Secretary-General or the Acting Secretary-General shall receive such salaries, allowances and other emoluments in accordance with the Administrative, Financial and Staff Regulations.

(5) The Secretary-General shall be the Chief Executive of the Organization. The Secretary-General shall act on behalf of the Organization in all correspondence, and in the implementation of all decisions taken by the Organization. The Secretary-General shall also perform such other administrative duties as are necessary for the effective functioning of the Organization.

(6) The Secretary-General shall in accordance with the Administrative, Financial and Staff Regulations appoint such number of staff as may be necessary for the effective functioning of the Secretariat.

(7) The Secretary-General shall submit a report to the Annual Sessions of the Organization on all administrative and organizational matters and may make statements and furnish information during the deliberation of the Organization, Sub-Committees and Working Groups. The Secretary-General may be represented by a member of the Secretariat for the purpose.

20. Deputy Secretaries-General and Assistant Secretaries-General

(1) The Organization may from time to time determine the number of Deputy Secretaries-General and Assistant Secretaries-General to be appointed in the Secretariat.

(2) The Deputy Secretaries-General and Assistant Secretaries-General shall normally be officers on secondment from the Governments of the Member States or as determined by the Organization from time to time. However, these posts may be filled by direct recruitment as may be determined by the Organization from time to time.

(3) The salaries, emoluments and other terms and conditions of officers on secondment in this category shall be the subject-matter of an agreement between the Secretary-General and the Government of the Member State deputing the officer.

(4) In the appointment of the Deputy Secretary-General or Assistant Secretary-General regional representation shall be taken into consideration.

21. Liaison Officers

(1) Each Member State shall nominate an officer, preferably one who has legal expertise, as the Liaison Officer who shall represent the Government of the Member State at the Headquarters.

(2) The Liaison Officers shall meet as often as necessary but not less than six such meetings shall be held during a calendar year. The quorum of the meetings shall be one-third of the total Member States. The decisions at such meetings may be taken by a two-thirds majority of the Liaison Officers present and voting. On substantive matters the Liaison Officers shall consult their respective Governments before taking a decision and such decision shall be taken by consensus. Where there is disagreement on whether a decision to be taken by the Liaison Officers relates to a routine matter or a substantive matter, the ruling of the Secretary-General thereon shall be final and

conclusive. The Secretariat shall send the minutes of the meeting to the Member States.

(3) The Secretary-General shall, in the performance of his or her duties, act in consultation with the Liaison Officers appointed under this Rule, except in routine matters, and the Secretary-General shall report to the Liaison Officers at their meetings any action taken by him or her in this regard.

22. Expenditure

(1) The expenditure incurred for the purposes of the Organization, including the expenditure on the Secretariat, shall be met by the Member States in such proportions as may be agreed upon at the Annual Session of the Organization on the recommendations of the Liaison Officers.

(2) The expenditure to be incurred on the Sessions of the Organization including the matter of hospitality, if any, to be extended by the host Government to the delegates and Members of the Secretariat may be the subject-matter of negotiation between the Secretary-General and the Government of the Member State in which the Session is held. If a Session of the Organization is arranged for by the Secretariat in accordance with the provisions of Sub-Rule (2) of Rule 9 of these Rules, the expenditure thereon shall be met out of the Organization's budget. The expenses on Inter-sessional meetings and consultation arranged for by the Secretariat shall be met out of the Organization's budget. The expenditure to be incurred for representation at the Organization's Session, Inter-sessional meetings of Sub-Committees or Working Groups, and all other meetings shall be met by the Member States. However, the expenditure to be incurred for expert groups which may be constituted by the Organization shall be met out of the Organization's budget.

(3) The expenses of the Secretariat in relation to a Session shall be met out of the Organization's budget, except to the extent that the host Government may voluntarily agree to meet.

(4) In the event of an Inter-sessional meeting being held at the invitation of any Government or in the case of special meetings held in association with a Government or an international organization, the expenditure to be incurred on such meetings shall be the subject-matter of negotiation between the Secretary-General and the Government or the international organization concerned. The proportion of the expenditure to be borne by the Organization for such purposes shall be met out of the Organization's budget after due consultation with the Liaison Officers.

23. Financial Year and Preparation of the Budget

(1) The financial year for the purposes of the Organization shall be the calendar year.

(2) For each financial year the Secretary-General shall cause a budget to be prepared on the estimated expenditure likely to be incurred giving sufficient details about the expenditure proposed under appropriate budget heads and sub-heads. The budgetary papers shall contain statements concerning the Organization's financial position, including information on receipts and arrears of contributions from the Governments of the Member States.

(3) The budgetary papers so prepared for each financial year shall be placed before a meeting of Liaison Officers not later than the first week of December of the year preceding the financial year and a vote on account shall be taken thereon.

(4) The budgetary proposals for each financial year shall thereafter be taken up for the purposes of adoption at a meeting of the Liaison Officers which shall take place not later than the 15th of February. The budgetary proposals adopted at the meeting shall be submitted to the Organization for final approval.

24. Contributions

(1) As soon as the budget has been approved and adopted at the Annual Session of the Organization, the Secretariat shall prepare a statement setting forth the quantum of contribution payable by each Member State for the financial year towards the total budget provision. The contribution for the year shall be calculated on the basis as agreed upon in accordance with the provisions of Sub-Rule 1 of Rule 22 in these Rules. Such statement shall be furnished to the Governments of Member States along with a request for payment of the contribution and shall be transmitted following the closure of the Annual Session for the relevant financial year.

(2) The Governments of the Member States shall arrange for the payment of their contributions within the financial year. In the event of any Government remaining in arrears in the payment of its contribution for three financial years, the Secretary-General shall bring the matter to the notice of all Governments with a view to a decision being taken at a Session of the Organization.

25. Implementation of the Budget

(1) The Secretary-General has the duty and responsibility to implement the budget as approved and adopted by the Organization with regard to the respective heads and sub-heads.

(2) Any transfer of allocated amounts from one head or sub-head of the budget to another head or sub-head exceeding a certain percentage of the allocated amount of the head or sub-head, which shall be stipulated under the Administrative, Financial and Staff Regulations may be made by the Secretary-General after due consultation with the Liaison Officers.

26. Maintenance of Accounts and Expenditure

(1) The Secretariat shall be authorized to maintain accounts with recognized banks in the name of the Organization to which all

contributions and other receipts shall be credited. The budgeted expenditure whenever incurred shall be drawn out of such bank accounts. The accounts so maintained shall be operated by the Secretary-General or such other officers of the Secretariat as may from time to time be authorized.

(2) The Secretary-General shall be authorized to incur such expenditure on the Secretariat and for other purposes of the Organization as may be necessary, provided that the same has been included in the budget. Any item of expenditure over one hundred thousand Indian rupees or equivalent thereof sought to be incurred which has not been provided for in the budget shall require prior consultation with the Liaison Officers.

(3) The Secretary-General shall also be authorized to maintain a reserve fund to be drawn upon to incur budgeted expenditure for a temporary period pending receipt of contributions whenever necessary. The reserve fund may also be drawn upon after consultation with the Liaison Officers for meeting any expenditure of a capital nature or expenses to be incurred not provided for in the budget. The quantum of the reserve fund and the manner in which the reserve fund should be built up shall be determined from time to time in consultation with the Liaison Officers.

27. Financial Statement and Audit

At the end of each financial year, the Secretariat shall prepare a statement of receipts and expenditure including a statement on the financial position of the Organization. The same shall be audited by reputed professional auditor to be appointed by the Liaison Officers for a period not exceeding three years. The detailed item by item expenditure so audited shall be placed before a meeting of Liaison Officers by the month of September immediately following upon the close of the relevant financial year.

28. Relations with other Organizations

(1) The Organization shall maintain official relations with the United Nations, its organs and agencies as also other Inter-governmental organizations with whom arrangements for cooperation have already been established.

(2) The Organization may from time to time direct the Secretary-General to enter into arrangements for co-operation with such international, regional, Inter-governmental organizations or committees engaged in legal work or other subjects relevant to the work of the Organization. The Secretary-General shall make periodical reports to the Liaison Officers meetings regarding his or her activities in this context.

(3) The United Nations, its organs and agencies as well as other International Organizations and expert bodies, referred to in Sub-Rules (1) and (2) of this Rule, shall be invited to attend the Organization's Sessions and other meetings in the capacity of observers in accordance with the provisions of Rule 17 of these Rules.